

Edgar Filing: Community Bankers Trust Corp - Form 8-K

(Address of principal executive (Zip Code)
offices)

Registrant's telephone number, including area code: **(804) 934-9999**

Not Applicable

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 or Rule 12b-2 of the Securities Exchange Act of 1934.

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 4.01 Changes in Registrant's Certifying Accountant.

Dismissal of Independent Registered Public Accounting Firm

Effective March 16, 2018, Community Bankers Trust Corporation (the "Company") dismissed BDO USA, LLP ("BDO") as the Company's independent registered public accounting firm. The Audit Committee of the Company's Board of Directors approved the decision to change the Company's independent registered public accounting firm on March 13, 2018.

The reports of BDO on the consolidated financial statements of the Company for each of the years ended December 31, 2017 and December 31, 2016 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended December 31, 2017 and December 31, 2016 and during the subsequent interim period from January 1, 2018 through March 16, 2018, (i) there were no disagreements with BDO on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures that, if not resolved to BDO's satisfaction, would have caused BDO to make reference to the subject matter of the disagreement in connection with its reports and (ii) there were no "reportable events" as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided BDO with a copy of the disclosures in this report prior to its filing with the Securities and Exchange Commission (the "SEC"). A copy of BDO's letter dated March 16, 2018 to the SEC, stating whether or not it agrees with the statements made in this report, is filed as Exhibit 16.1 to this report.

Appointment of Independent Registered Public Accounting Firm

On March 13, 2018, the Company appointed Yount, Hyde & Barbour, P.C. ("YHB") as the Company's independent registered public accounting firm for the year ending December 31, 2018.

During the years ended December 31, 2017 and December 31, 2016 and during the subsequent interim period from January 1, 2018 through March 16, 2018, neither the Company nor anyone on its behalf consulted YHB regarding the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit

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opinion that might be rendered on the Company's financial statements, and no written report or oral advice was provided to the Company that YHB concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue. In addition, during the years ended December 31, 2017 and December 31, 2016 and from January 1, 2018 through March 16, 2018, neither the Company nor anyone on its behalf consulted YHB regarding any matter that was the subject of a "disagreement" or a "reportable event", each as defined in Regulation S-K Item 304(a)(1)(iv) and Item 304(a)(1)(v), respectively.

Item 9.01 **Financial Statements and Exhibits.**

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
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<u>16.1</u>	<u>Letter from BDO USA, LLP dated March 16, 2018</u>
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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**COMMUNITY
BANKERS TRUST
CORPORATION**
(Registrant)

Date: March 19, 2018 By: /s/ John M.
Oakey, III
John M. Oakey,
III
Executive Vice
President,
General Counsel
and
Secretary

EXHIBIT INDEX

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<u>16.1</u>	<u>Letter from BDO USA, LLP dated March 16, 2018</u>